

(1) ON OR BEFORE THE 10TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE MANUFACTURER OR WHOLESALER SELLS OR DELIVERS ANY ALCOHOLIC BEVERAGE IN THE STATE; AND

(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE MANUFACTURER OR WHOLESALER DOES NOT SELL ANY ALCOHOLIC BEVERAGE IN THE STATE.

(C) NONRESIDENT DEALERS.

A NONRESIDENT DEALER SHALL COMPLETE, UNDER OATH, AND FILE WITH THE COMPTROLLER AN ALCOHOLIC BEVERAGE TAX RETURN:

(1) ON OR BEFORE THE 15TH DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE NONRESIDENT DEALER DELIVERS BEER INTO THE STATE; AND

(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE NONRESIDENT DEALER DOES NOT DELIVER BEER INTO THE STATE.

REVISOR'S NOTE: Subsections (a)(1) and (b)(1) of this section are new language derived without substantive change from former Art. 2B, § 133(c)(2) and, as they required returns, the second clause of § 136(a) and the fourth sentence of § 138, except for the former references to the duty of the Comptroller to prescribe the form.

Subsections (a)(2) and (b)(2) of this section are new language added to reflect that the Comptroller has construed the former references to "each calendar month" to mandate that a person who files monthly returns continue to do so even in months in which the person has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations. In light of these additions, in subsections (a)(1) and (b)(1) of this section, the references to "the month that follows the month in which" alcoholic beverages are sold or delivered are substituted for the former references to "each calendar month".

Subsection (c)(1) of this section is new language added to state expressly that a nonresident dealer must file returns. This paragraph is based on COMAR 03.02.01.01B(3). Although the requirement, in former Art. 2B, § 136(a), for tax payment "by the tenth day of each calendar month, accompanied by a statement ..." seemingly applied to these dealers, they are required to pay the tax before shipment into the State. For conformity to subsections (a)(2) and (b)(2) of this section, subsection (c)(2) of this section is added.